

**KATHLEEN CONNELL**  
*Controller of the State of California*

June 30, 1998

**To the Citizens, Governor, and Members  
of the Legislature of the State of California:**

**I** am pleased to present the *Transportation Planning Agencies Annual Report* for the fiscal year ended June 30, 1997, a compilation of financial data pertinent to the operations of transportation planning agencies. The information contained within this publication is drawn from reports prepared by agency fiscal officers.

In a state as large as California, it is especially important to understand the system of financing and implementing valuable transit systems and related transportation services. The Transportation Development Act of 1971 provides funds for the support of public transportation systems, local streets and roads, and various other related needs. Regional transportation planning agencies have the responsibility of administering the local transportation funds and state transit assistance funds. By presenting detailed information on how these funds are used, this report enhances decision making and reveals opportunities for savings.

I would like to thank everyone from local and state governments who helped to prepare this report.

Sincerely,

A handwritten signature in cursive script, reading "Kathleen Connell".

KATHLEEN CONNELL  
California State Controller

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# Introduction

This publication contains the financial transactions of 93 special districts, 43 of which are transportation planning agencies (TPAs). Also included are other transportation-related agencies that have transit planning functions or the authority to expend locally raised sales tax revenues on transportation needs. County traffic authorities, county transportation commissions, county transportation authorities, service authorities for freeway emergencies, and selected others fall into this latter category. Data are also provided on local sales tax expenditures by special taxing authorities, the activities for freeway emergencies, and agency long-term debt.

Senate Bill 498, Chapter 673, Statutes of 1987, requires the State Controller to report to the Legislature on Transportation Development Act (TDA) funds allocated by TPAs for street and road and transit operator purposes. TDA funds include the Local Transportation Fund (LTF) and the State Transit Assistance Fund (STAF). This requirement, contained in Public Utilities Code (PUC) Section 99406, is further detailed in California Code of Regulations (CCR) Section 6660. This publication also satisfies the financial reporting requirement for California special districts pursuant to Government Code Section 12463.1.

This report, together with the State Controller's *Transit Operators and Non-Transit Claimants Annual Report*, provides a comprehensive view of the TDA process. Additional related information is available in the *Streets and Roads Annual Report*, also published by the State Controller, and the *Transportation Development Act Statutes and California Code of Regulations for 1997*, published by the State Department of Transportation.

The TPAs are responsible for the development of regional transportation plans and for the implementation of the various TDA provisions. The TPAs include agencies formed by special legislation, councils of governments, associations of governments, and local transportation commissions. In addition to the TPAs, there are also agencies that have some special transit or transportation function. These agencies include joint powers agencies, service authorities for freeway emergencies, and transportation corridor agencies. Often these special function agencies are combined with a TPA. The statutes under which each type of agency was established are cited below:

## **Agencies Allocating TDA Funds**

Association of Governments (AOG)/Council of Governments (COG): These agencies are joint powers agencies created pursuant to Chapter 5 (commencing with Section 6500) of Division 7, Title 7 of the Government Code.

County Transportation Commissions (CTC): These commissions are created pursuant to Chapter 2 (commencing with Section 130050) of Division 12 of the Public Utilities Code.

Local Transportation Commissions (LTC): These commissions are created pursuant to Chapter 2 (commencing with Section 29535) of Division 3, Title 3 of the Government Code.

Transit Development Boards (TDB): These boards are created pursuant to Chapter 2 (commencing with Section 120050) of Division 11 of the Public Utilities Code.

## **Other Transportation Agencies**

Authorities: These special authorities are created pursuant to Public Utilities Code Sections 130000 to 240000. Authorities are responsible for raising, receiving, and allocating sales and use taxes, which are then used for transportation improvement programs.

Service Authority for Freeway Emergencies (SAFE): SAFEs are created pursuant to Chapter 14 (commencing with Section 2550) of Division 3 of the Streets and Highways Code, and Sections 2421.5 and 9350.1 of the Vehicle Code. Funding for the authorities is provided from an additional vehicle registration fee of up to \$1 per vehicle on vehicles registered within the participating counties. These monies are apportioned to each SAFE by the Department of Motor Vehicles.

Other agencies: Joint Powers Agencies (JPAs) are created pursuant to Government Code Section 6500. The JPAs include Transportation Management Authorities, Congestion Management Agencies, and Transportation Corridor Agencies. Abandoned Vehicle Authorities are created pursuant to Vehicle Code Section 22710, and funding is provided by auto registration fees.

## Summary of Financial Transactions

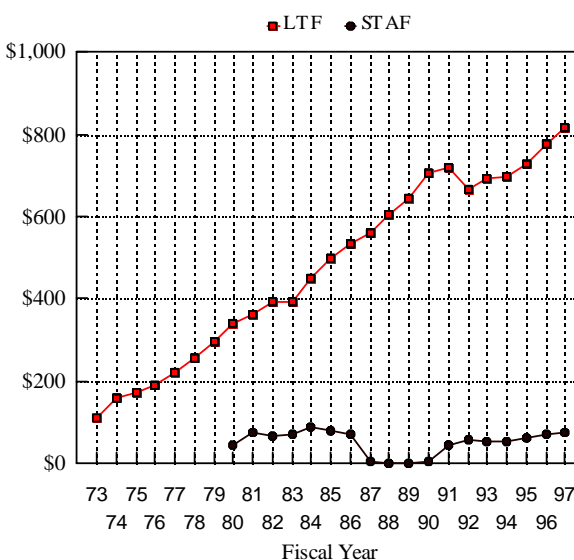
The tables in this publication are organized to provide information regarding the general activities of the agencies and conclude with the specific purposes for which agencies expended TDA or other monies. The combined revenues and expenditures for each agency are found in Table 1. Tables 2 and 3 show the balance sheets and revenues and expenditures summaries of the LTF and STAF, respectively. The claimants of TDA funds are found in Table 6. SAFE expenditures are shown in Table 8 and local sales tax expenditures in Table 7.

Chart 1 illustrates the trend in funds distributed from the transactions and use tax for LTF purposes for fiscal years 1972-73 through 1996-97 and STAF purposes for fiscal years 1979-80 through 1996-97. LTF revenue is allocated by the State Board of Equalization. STAF revenue is allocated by the State Controller to TPAs on the basis of population and operator revenues. The amount of LTF made available for the 1996-97 fiscal year was \$814.2 million. The amount of STAF made available for the same period was \$76 million.

**Chart 1**

### LTF and STAF Funding Comparison

(Amounts in millions)



Schedule 1 presents the statewide total of revenues, expenditures, and fund equity of all TPAs and related agencies for the 1996-97 fiscal year. It should be noted that for the last five years, expenditures have exceeded revenues for transportation planning agencies and special taxing authorities. However, primarily through the issuance of long-term debt, revenues and other sources have exceeded expenditures and other uses in all but one of the last five years. At the end of the 1996-97 fiscal year, the TPAs had \$4.7 billion in fund equity.

**Schedule 1**

**Transportation Planning Agencies and Special Taxing Authorities  
Revenues and Expenditures**

(Amounts in thousands)

<b>REVENUES</b>	<b>1996-97</b>	<b>1995-96</b>	<b>1994-95</b>	<b>1993-94</b>	<b>1992-93</b>
Other Locally Funded Sales Tax .....	\$ 1,620,826.4	\$ 1,563,550.7	\$ 1,543,582.0	\$ 1,495,906.6	\$ 1,484,542.7
LTF .....	774,359.8	779,730.2	728,945.5	694,082.4	699,997.6
Federal Grants .....	482,975.0	751,731.7	370,475.7	250,976.9	203,025.6
Interest .....	272,037.5	299,614.3	232,230.2	235,477.2	221,464.1
Other/Miscellaneous .....	151,622.9	174,431.3	163,525.0	152,763.2	260,449.7
State Grants .....	125,716.0	134,765.4	266,223.3	162,383.1	253,467.4
Local Grants .....	96,953.3	63,183.3	36,101.0	85,334.8	135,401.8
STAF .....	61,335.5	72,245.9	62,949.8	54,127.9	59,919.0
LTF Allocation .....	53,867.3	64,070.9	46,714.0	52,469.6	53,729.9
Developer Fees .....	28,561.5	6,182.0	9,662.8	38,492.0	8,580.0
Vehicle Registration Fees .....	28,046.0	31,852.9	25,353.8	25,970.2	21,157.1
TDA Allocations Returned .....	5,690.7	4,143.1	1,073.8	6,594.4	9,339.1
<b>Total Revenues</b> .....	<b>3,701,991.9</b>	<b>3,945,501.7</b>	<b>3,486,836.9</b>	<b>3,254,578.3</b>	<b>3,411,074.0</b>
<b>EXPENDITURES</b>					
Capital Outlay .....	1,424,487.9	1,510,113.2	1,484,594.8	1,221,143	1,468,075.5
LTF Claimants, Planning, Administration ..	788,919.1	762,344.5	729,925.5	689,631.9	666,888.9
All Other .....	663,751.2	717,429.4	1,118,372.8	1,136,130.1	1,690,021.6
Debt Service Principal Payment .....	600,422.2	170,116.8	289,677.4	195,716.2	241,612.1
Services and Supplies .....	558,410.6	591,204.1	147,726.8	149,543.5	159,427.7
Interest .....	405,259.2	372,373.9	321,597.7	324,726.6	234,695.0
Salaries, Wages, Fringe Benefits .....	159,710.6	139,168.6	174,160.6	128,966.1	90,586.8
STAF Claimants .....	75,909.8	74,487.4	62,505.9	94,531.1	49,934.3
Fixed Assets .....	23,907.4	62,018.8	2,878.9	7,151.1	30,303.1
Depreciation .....	3,838.4	2,332.1	1,791.2	704.7	681.1
<b>Total Expenditures</b> .....	<b>4,704,616.4</b>	<b>4,401,588.8</b>	<b>4,333,231.6</b>	<b>3,948,244.1</b>	<b>4,632,226.1</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> .....	<b>(1,002,624.5)</b>	<b>(456,087.1)</b>	<b>(846,394.7)</b>	<b>(693,665.8)</b>	<b>(1,221,152.1)</b>
<b>OTHER SOURCES AND (USES)</b>					
Long-Term Debt Proceeds .....	1,047,715.7	558,717.5	1,799,845.6	1,221,377.7	3,737,912.3
Operating Transfers In .....	749,635.1	640,036.5	829,913.1	1,266,971.9	1,041,125.2
Operating Transfers Out .....	(749,635.1)	(640,036.5)	(823,045.4)	(1,829,437.6)	(1,064,195.4)
Other Uses .....	(478,096.9)	(223,915.0)	(207,137.3)	(285,344.5)	(18,048.8)
<b>Total Other Sources and (Uses)</b> .....	<b>569,618.8</b>	<b>334,802.5</b>	<b>1,599,576.0</b>	<b>373,567.5</b>	<b>3,696,793.3</b>
<b>Excess (Deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses</b> .....	<b>(433,005.7)</b>	<b>(121,284.6)</b>	<b>753,181.3</b>	<b>(320,098.3)</b>	<b>2,475,641.2</b>
<b>Equity, Beginning of Year</b> .....	<b>5,113,051.1</b>	<b>5,400,743.7</b>	<b>5,766,437.3</b>	<b>6,060,528.6</b>	<b>3,607,130.5</b>
Prior Year Adjustments .....	65,279.8	(166,408.0)	(1,118,874.9)	26,007.0	(22,243.1)
<b>Equity, End of Year</b> .....	<b>\$ 4,745,325.2</b>	<b>\$ 5,113,051.1</b>	<b>\$ 5,400,743.7</b>	<b>\$ 5,766,437.3</b>	<b>\$ 6,060,528.6</b>

## LTF and STAF Financial Statements

Schedule 2 presents the statewide balance sheet and statement of revenues, expenditures, and changes in fund balance for the LTF and STAF. The income summary and balance sheet are basic financial statements that, when considered together, reveal the economic events of a period of time and their results. LTF monies made available to all claimants amounted to \$774.3 million. STAF monies made available to claimants by TPAs were \$61.3 million. In each county, these funds are held by the county auditor-controller and disbursed to claimants upon allocation instructions from the TPAs.

### Schedule 2

#### Local Transportation Funds and State Transit Assistance Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance

As of and for Fiscal Year Ended June 30, 1997  
(Amounts in thousands)

<b>ASSETS</b>	<b>LTF</b>	<b>STAF</b>
Cash and Investments .....	\$ 301,811.3	\$ 18,570.1
Interest Receivable .....	10,303.3	265.9
Other Assets .....	17,731.7	22,989.9
<b>Total Assets</b> .....	<b>329,846.3</b>	<b>41,825.9</b>
<b>LIABILITIES</b>		
Payables .....	37,689.3	10,063.0
Other Liabilities .....	93.0	420.7
<b>Total Liabilities</b> .....	<b>37,782.3</b>	<b>10,483.7</b>
<b>EQUITY</b>		
Fund Equity .....	292,064.0	31,342.2
<b>Total Liabilities and Equity</b> .....	<b>\$ 329,846.3</b>	<b>\$ 41,825.9</b>
<b>REVENUES</b>		
LTF .....	\$ 774,359.8	\$ —
STAF .....	—	61,335.5
Interest .....	16,441.3	1,964.2
TDA Allocations Returned .....	4,435.9	1,254.9
Other /Miscellaneous .....	59.9	—
<b>Total Revenues</b> .....	<b>795,296.9</b>	<b>64,554.6</b>
<b>EXPENDITURES</b>		
LTF Claimants, Planning, Administration .....	788,919.1	—
STAF Claimants .....	—	75,909.8
Other /Miscellaneous .....	—	—
<b>Total Expenditures</b> .....	<b>788,919.1</b>	<b>75,909.8</b>
<b>Excess of Revenues Over Expenditures</b> .....	<b>6,377.8</b>	<b>(11,355.2)</b>
<b>Other Sources and (Uses)</b> .....	<b>—</b>	<b>—</b>
<b>Excess of Revenues and Other Sources Over Expenditures and Other (Uses)</b> .....	<b>6,377.8</b>	<b>(11,355.2)</b>
<b>Equity Beginning of the Year</b> .....	278,090.7	41,833.3
Prior Year Adjustments .....	7,595.5	864.1
<b>Equity End of the Year</b> .....	<b>\$ 292,064.0</b>	<b>\$ 31,342.2</b>



## Allocations and Expenditures

Schedules 3 and 4 present the state total of allocations and expenditures by purpose from the LTF and STAF. The purposes for allocations of funds listed below follow the priorities as defined by TDA statutes. Schedule 5 provides a five-year summary of expenditures for the two funds. Approximately 86% of the LTF and STAF monies were made available to public transit operators. The various operators provide bus, rail, and ferry service throughout California. Statewide, 11% of LTF monies were made available for streets and roads. Refer to Table 6 for details regarding individual claimants.

### Schedule 3

#### Local Transportation Funds Allocations and Expenditures

Fiscal Year Ended June 30, 1997

(Amounts in thousands)

<b>LTF — Public Utilities</b>		
<b>Code (PUC) Section</b>	<b>Allocations</b>	<b>Expenditures</b>
<b>ADMINISTRATION AND PLANNING</b>		
County Auditor PUC 99233.1 .....	\$ 1,256.5	\$ 917.4
TPA PUC 99233.1 .....	10,044.9	9,734.2
PUC 99233.2 .....	11,475.2	10,148.6
PUC 99233.5(a) .....	1,319.2	3,252.1
PUC 99233.5(b) .....	4,224.9	4,224.9
<b>Total Administration and Planning .....</b>	<b>28,320.7</b>	<b>28,277.2</b>
<b>PEDESTRIAN AND BICYCLE FACILITIES</b>		
PUC 99233.3, 99234 .....	17,811.6	13,828.1
<b>RAIL SERVICE</b>		
PUC 99233.4, 99234.9 .....	5,755.8	5,755.8
<b>ARTICLE 4</b>		
Planning PUC 99262 .....	1,203.4	1,177.8
Transit PUC 99260(a) .....	664,810.0	634,711.2
Joint Powers Agencies PUC 99260.7 .....	273.6	273.6
Other .....	65.0	65.0
<b>Total Article 4 .....</b>	<b>666,352.0</b>	<b>636,227.6</b>
<b>ARTICLE 4.5</b>		
Community Transit Services		
PUC 99233.7, 99275 .....	12,469.6	12,574.3
<b>ARTICLE 8</b>		
Streets and Roads PUC 99400(a) .....	73,222.8	71,890.5
Pedestrians and Bicycles PUC 99400(a) .....	1,234.3	696.1
General Public PUC 99400(c) .....	10,636.5	11,307.3
Elderly and Handicapped PUC 99400(c) .....	4,071.8	4,660.9
Planning Contributions PUC 99402 .....	1,827.4	1,823.7
Multimodal Terminal PUC 99400.5 .....	2,903.0	1,037.0
Other .....	1,396.4	840.6
<b>Total Article 8 .....</b>	<b>95,292.2</b>	<b>92,256.1</b>
<b>Total LTF .....</b>	<b>\$ 826,001.9</b>	<b>\$ 788,919.1</b>

**Schedule 4****State Transit Assistance Funds  
Allocations and Expenditures**

Fiscal Year Ended June 30, 1997

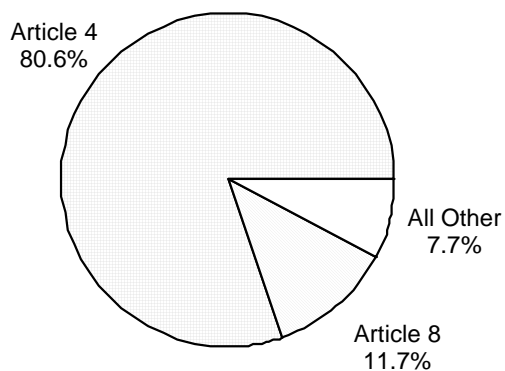
(Amounts in thousands)

<b>STAF — California Code of Regulations (CCR)</b>	<b>Allocations</b>	<b>Expenditures</b>
<b>ARTICLE 4</b>		
Operating Costs CCR 6730(a) .....	\$ 66,880.8	\$ 60,189.5
Capital Costs CCR 6730(b) .....	10,716.9	8,443.6
Specialized Services CCR 6731(c) .....	3,525.8	3,478.1
Other .....	214.3	135.4
<b>Total Article 4 .....</b>	<b>81,337.8</b>	<b>72,246.6</b>
<b>ARTICLE 8</b>		
General Public CCR 6731(b) .....	1,698.6	1,900.2
Elderly and Handicapped CCR 6731(b) .....	1,096.1	903.6
<b>Total Article 8 .....</b>	<b>2,794.7</b>	<b>2,803.8</b>
<b>ALL OTHER</b>		
Other Allocations .....	952.3	847.5
CCR 6730(d), 6731(d) and 6731.1 .....	11.8	11.8
<b>Total Other .....</b>	<b>964.1</b>	<b>859.3</b>
<b>Total STAF .....</b>	<b>\$ 85,096.6</b>	<b>\$ 75,909.7</b>

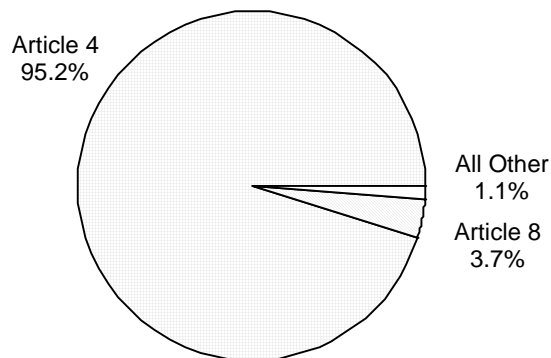
Charts 2 and 3 represent the percentages of LTF and STAF expenditures by TDA Articles 4, 8, and All Other for the fiscal year ended June 30, 1997. Schedule 5 presents LTF and STAF expenditures for the past five fiscal years.

**Chart 2****Local Transportation Funds Expenditures**

Fiscal Year Ended June 30, 1997

**Chart 3****State Transit Funds Expenditures**

Fiscal Year Ended June 30, 1997

**Schedule 5**

# Local Transportation Funds and State Transit Assistance Funds Expenditures

(Amounts in thousands)

	1996-97	1995-96	1994-95	1993-94	1992-93
<b>Local Transportation Fund Expenditures</b>					
<b>ADMINISTRATION</b>					
County Auditor PUC 99233.1 .....	\$ 917.4	\$ 750.0	\$ 801.8	\$ 672.3	\$ 696.0
TPA PUC 99233.1 .....	9,734.2	9,248.9	5,310.4	5,223.9	6,743.8
<b>PLANNING</b>					
PUC 99233.2 .....	10,148.6	13,009.8	12,972.6	13,185.4	11,552.7
PUC 99233.5(a) .....	3,252.1	1,360.5	1,296.4	1,267.5	1,328.7
PUC 99233.5(b) .....	4,224.9	4,018.7	3,775.3	3,673.4	3,738.0
<b>PEDESTRIAN AND BICYCLE FACILITIES</b>					
PUC 99233.3, 99234 .....	13,828.1	10,835.0	13,329.3	12,790.1	10,200.3
<b>RAIL SERVICE</b>					
PUC 99233.4, 99234.9 .....	5,755.8	6,846.9	5,431.0	4,323.6	2,000.0
<b>ARTICLE 4</b>					
Planning PUC 99262 .....	1,177.8	2,856.9	1,262.4	1,822.6	1,199.1
Transit PUC 99260(a) .....	634,711.2	610,644.2	587,110.4	551,429.2	525,250.2
Joint Powers Agencies PUC 99260.7 .....	273.6	481.9	429.8	489.7	277.1
Other .....	65.0	56.9	2,559.8	645.6	32.5
<b>ARTICLE 4.5</b>					
Community Transit Services					
PUC 99233.7, 99275 .....	12,574.3	12,206.1	12,048.7	11,918.9	11,947.7
<b>ARTICLE 8</b>					
Streets and Roads PUC 99400(a) .....	71,890.5	67,892.1	62,685.4	61,690.5	71,606.2
Pedestrians and Bicycles PUC 99400(a) .....	696.1	417.5	566.3	1,910.3	473.1
General Public PUC 99400(c) .....	11,307.3	10,676.3	9,250.9	10,647.9	10,199.7
Elderly and Handicapped PUC 99400(c) .....	4,660.9	3,959.2	4,842.1	2,881.0	4,360.3
Planning Contributions PUC 99402 .....	1,823.7	1,850.8	1,664.1	1,999.8	2,121.8
Multimodal Terminal PUC 99400.5 .....	1,037.0	1,265.8	1,238.7	1,774.6	2,254.5
Other .....	840.6	3,967.0	3,350.1	1,285.6	894.2
<b>Total LTF Expenditures</b> .....	<b>788,919.1</b>	<b>762,344.5</b>	<b>729,925.5</b>	<b>689,631.9</b>	<b>666,875.9</b>
<b>State Transit Assistance Fund Expenditures</b>					
<b>ARTICLE 4</b>					
Operating Costs CCR 6730(a) .....	60,189.5	59,501.9	44,086.3	64,308.0	35,350.9
Capital Costs CCR 6730(b) .....	8,443.6	6,554.2	12,493.2	8,251.6	5,479.0
Rail Services Subsidy CCR 6730(c) .....	—	—	—	16,236.6	2,791.0
Specialized Services CCR 6731(c) .....	3,478.1	5,336.4	2,899.6	2,818.4	2,935.1
Other .....	135.4	110.8	—	—	203.3
<b>ARTICLE 8</b>					
General Public CCR 6731(b) .....	1,900.2	1,808.7	1,434.1	1,441.4	1,366.5
Elderly and Handicapped CCR 6731(b) .....	903.6	226.5	169.4	646.4	896.3
Other .....	—	28.4	36.9	67.1	116.6
<b>OTHER</b>					
Other Allocations .....	859.3	920.6	1,386.3	761.6	795.5
<b>Total STAF Expenditures</b> .....	<b>75,909.7</b>	<b>74,487.5</b>	<b>62,505.8</b>	<b>94,531.1</b>	<b>49,934.2</b>
<b>Total LTF and STAF Expenditures</b> .....	<b>\$ 864,828.8</b>	<b>\$ 836,832.0</b>	<b>\$ 792,431.3</b>	<b>\$ 784,163.0</b>	<b>\$ 716,810.1</b>

## Special Taxing Authorities

Schedule 6 is a summarization of the expenditures for which local sales taxes and their related revenue bonds were expended. The use of voter-approved local sales taxes and their bonds for mass transit and highway improvements has increased approximately 4.6% in the last five years.

### Schedule 6

#### Local Sales Tax and Revenue Bond Expenditures

(Amounts in thousands)

EXPENDITURES	1996-97	1995-96	1994-95	1993-94	1992-93
Public Transit .....	\$ 596,680.8	\$ 582,436.6	\$ 643,522.3	\$ 438,292.4	\$ 294,115.9
Debt Service .....	446,459.4	411,269.9	432,615.6	410,144.4	577,265.3
Capital Projects .....	439,639.8	422,082.7	438,668.2	429,531.5	498,221.4
Streets and Roads .....	267,732.5	364,150.1	291,964.7	363,215.3	276,828.3
Rail Projects .....	120,220.9	27,247.0	58,553.1	225,395.5	209,371.3
All Other .....	102,293.2	1,371.4	48,032.3	2,982.8	47,838.3
Administration .....	51,447.1	40,969.2	113,725.6	64,246.4	42,998.2
Contributions to Other Agencies .....	43,019.1	37,550.9	57,814.8	62,415.7	51,375.1
Paratransit .....	39,350.5	31,387.3	59,990.9	34,771.5	46,154.9
Pedestrians and Bicycles .....	31,548.5	13,934.3	8,245.4	3,186.6	1,752.3
Air Pollution .....	1,677.4	721.0	3,005.2	26,073.3	774.5
<b>Total Expenditures .....</b>	<b>\$ 2,140,069.2</b>	<b>\$ 1,933,120.4</b>	<b>\$ 2,156,138.1</b>	<b>\$ 2,060,255.4</b>	<b>\$ 2,046,695.5</b>

## Long-Term Debt

Schedule 7 summarizes the changes in agency long-term debt. Long-term debt has increased by \$2.2 billion since June 30, 1993 (Chart 4). However, debt service for 1996-97 as a percentage of total expenditures declined .4%.

### Schedule 7

#### General Long-Term Debt

As of June 30, 1997

(Amounts in thousands)

Principal Unmatured Beginning of Fiscal Year .....	\$ 8,047,587.3
Adjustments and Amounts Defeased .....	(377,333.4)
Debt Issued .....	1,268,096.6
Debt Matured .....	(227,261.1)
<b>Principal Unmatured End of the Fiscal Year .....</b>	<b>\$ 8,711,089.4</b>

### Chart 4

#### General Long-Term Debt

As of June 30, 1997

(Amounts in billions)



## Service Authorities for Freeway Emergencies

Emergency motorist aid is the primary purpose of the Service Authorities for Freeway Emergencies (SAFEs). These entities manage the construction, maintenance, and operation of over 15,000 emergency call boxes on 6,000 miles of California freeways and expressways. Funding for these call boxes is provided by a fee imposed on registered vehicles in participating counties. Schedule 8 summarizes SAFE revenues and expenditures. Over the past five years, the SAFEs have reported receiving a total of \$130.5 million in vehicle registration fees, interest, and other revenues, and have expended \$102.8 million on various projects. All the SAFEs listed in Table 8 are administered by a transportation planning agency.

### Schedule 8

#### Statement of SAFE Revenues, Expenditures, and Changes in Fund Balance

(Amounts in thousands)

	1996-97	1995-96	1994-95	1993-94	1992-93
<b>REVENUES</b>					
Vehicle Registration Fees .....	\$ 19,248.4	\$ 20,389.5	\$ 19,779.9	\$ 20,036.1	\$ 17,497.1
Other Miscellaneous Funds .....	6,905.3	5,975.6	1,781.1	5,612.8	3,182.5
Interest .....	2,113.9	2,477.8	2,033.8	1,717.9	1,763.4
<b>Total Revenues .....</b>	<b>28,267.6</b>	<b>28,842.9</b>	<b>23,594.8</b>	<b>27,366.8</b>	<b>22,443.0</b>
<b>EXPENDITURES</b>					
Services and Supplies .....	17,672.8	12,668.2	9,320.1	11,129.3	17,954.2
Other .....	2,977.3	7,743.1	1,671.5	1,924.0	1,172.5
Salaries, Wages, and Benefits .....	1,370.5	980.2	1,048.7	659.9	936.8
Debt Service Principal Payments .....	665.0	635.0	626.5	405.2	365.0
Capital Outlay .....	379.2	220.2	3,362.4	5,615.8	199.0
Interest .....	57.4	92.1	116.6	459.1	428.5
<b>Total Expenditures .....</b>	<b>23,122.2</b>	<b>22,338.8</b>	<b>16,145.8</b>	<b>20,193.3</b>	<b>21,056.0</b>
<b>Excess of Revenues Over Expenditures .....</b>	<b>5,145.4</b>	<b>6,504.1</b>	<b>7,449.0</b>	<b>7,173.5</b>	<b>1,387.0</b>
<b>Other Sources and (Uses) .....</b>	<b>(2,066.6)</b>	<b>(961.4)</b>	<b>(2,463.0)</b>	<b>(177.2)</b>	<b>(71.1)</b>
<b>Excess of Revenues and Other Sources Over Expenditures and Other (Uses) .....</b>	<b>3,078.8</b>	<b>5,542.7</b>	<b>4,986.0</b>	<b>6,996.3</b>	<b>1,315.9</b>
<b>Equity, Beginning of Year .....</b>	<b>56,957.1</b>	<b>51,116.6</b>	<b>47,463.1</b>	<b>42,402.3</b>	<b>42,103.1</b>
Prior Year Adjustments .....	834.2	297.8	(1,332.5)	(935.5)	(1,016.7)
<b>Equity, End of Year .....</b>	<b>\$ 60,870.1</b>	<b>\$ 56,957.1</b>	<b>\$ 51,116.6</b>	<b>\$ 48,463.1</b>	<b>\$ 42,402.3</b>

# **Supplemental Information**

## State Controller's Office Publication List

Reports published by the State Controller's Office on local government financial transactions are available from the offices listed below.

### Division of Accounting and Reporting

*Assessed Valuation Annual Report*

*Cities Annual Report*

*Community Redevelopment Agencies Annual Report*

*Counties Annual Report*

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*School Districts Annual Report*

*Special Districts Annual Report*

*Streets and Roads Annual Report*

*Transit Operators and Non-Transit Claimants Annual Report*

*Transportation Planning Agencies Annual Report*

**Mail request to: Division of Accounting and Reporting  
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### Division of Audits

*Annual Financial Report of California K-12 Schools*

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